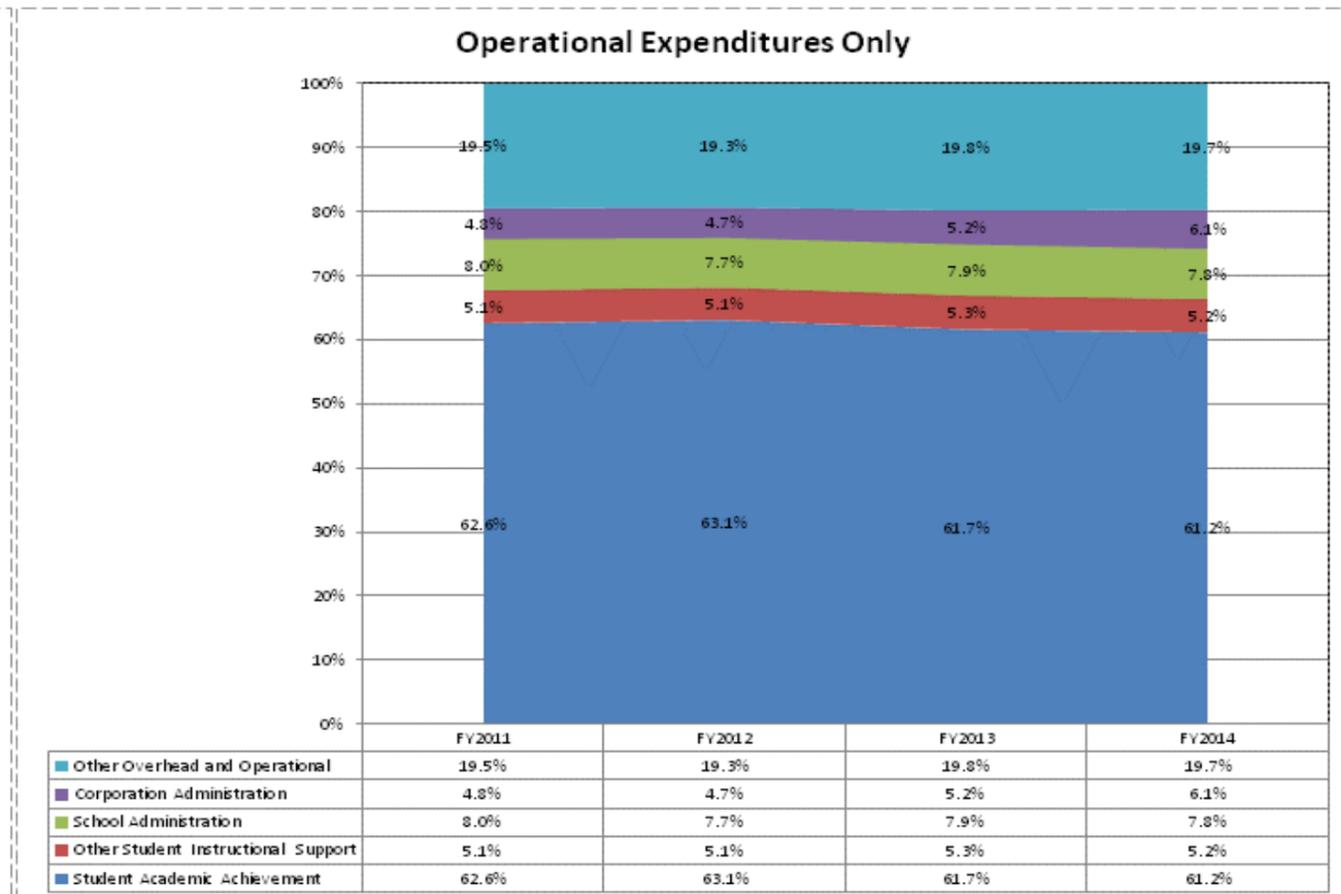
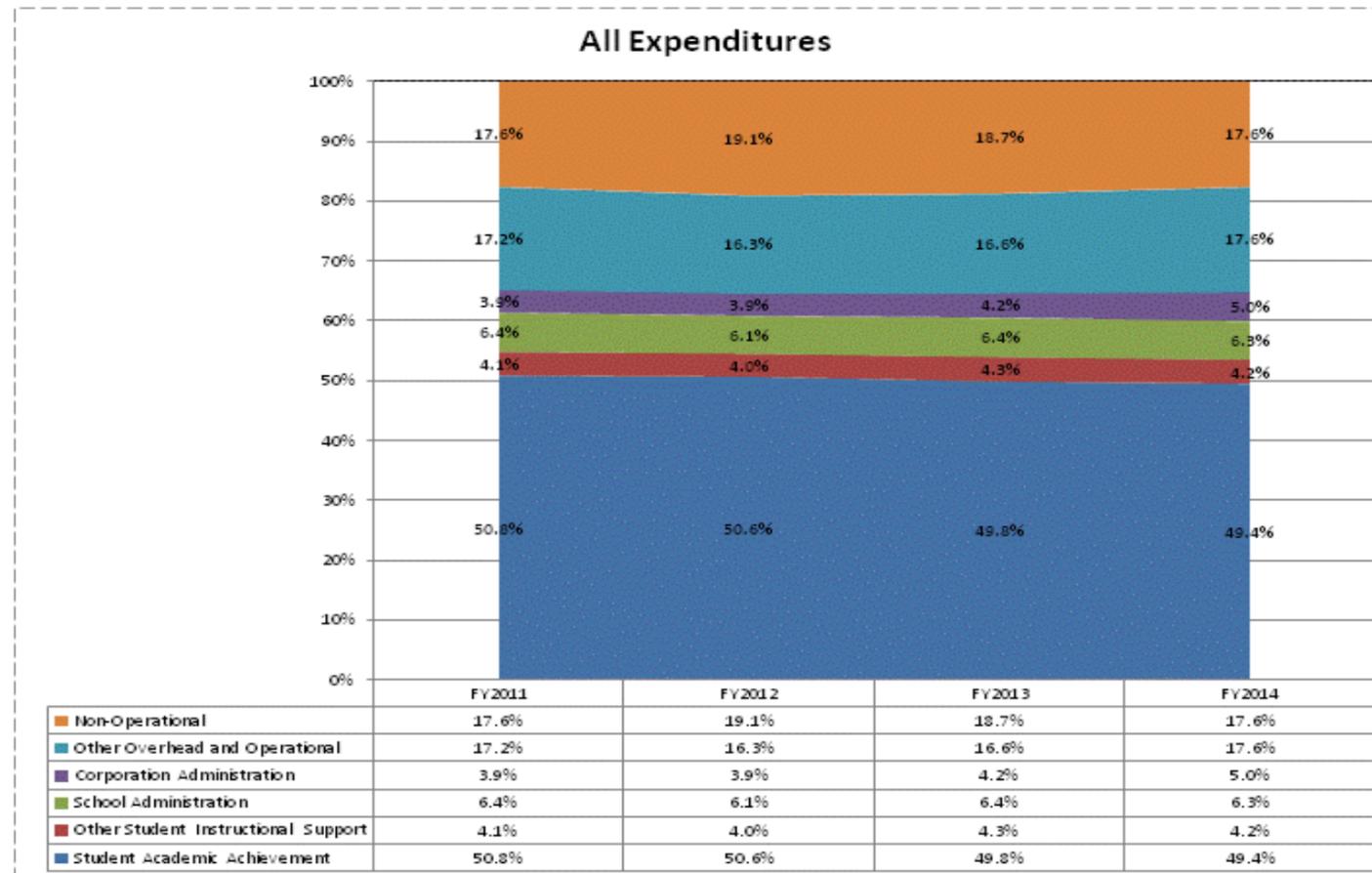


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Bremen Public Schools (5480)

Bremen Public Schools (5480)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$6,108,999	49.4%	\$6,796,386	45.6%	\$6,680,237	49.8%	\$6,859,496	49.4%
Student Instructional Support	\$1,284,638	10.4%	\$1,404,347	9.4%	\$1,432,514	10.7%	\$1,458,632	10.5%
Overhead and Operational Nonoperational	\$2,399,017	19.4%	\$2,544,809	17.1%	\$2,794,869	20.8%	\$3,127,500	22.5%
Nonoperational	\$2,586,015	20.9%	\$4,162,087	27.9%	\$2,510,275	18.7%	\$2,442,261	17.6%
Grand Total	\$12,378,669		\$14,907,629		\$13,417,894		\$13,887,889	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	59.7%	55.0%	60.5%	59.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Bremen Public Schools (5480)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$678	\$0	\$0	N/A	-100%	N/A
11050 Regular Programs; Full Day Kindergarten	\$0	\$335,625	\$311,400	\$350,114	N/A	4%	12%
11100 Regular Programs; Elementary	\$2,465,166	\$3,285,829	\$3,187,498	\$3,281,743	33%	0%	3%
11300 Regular Programs; High School	\$1,091,178	\$1,451,021	\$1,346,491	\$1,358,960	25%	-6%	1%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$17,048	\$66,162	\$73,622	\$48,410	184%	-27%	-34%
11420 Vocational Education; Agriculture B	\$53,788	\$82,173	\$87,996	\$90,408	68%	10%	3%
11450 Vocational Education; Consumer and Homemaking	\$53,441	\$69,187	\$74,921	\$76,722	44%	11%	2%
11510 Vocational Education; Cooperative Education	\$30,904	\$55,150	\$76,339	\$78,554	154%	42%	3%
11520 Vocational Education; Area School Participation	\$13,377	\$113,438	\$135,217	\$165,723	> 500%	46%	23%
11630 Regular Programs; Alternative Education Programs; High School	\$3,694	\$17,673	\$0	\$19,697	433%	11%	N/A
12110 Gifted And Talented; Gifted and Talented	\$13,909	\$51,798	\$78,275	\$86,972	> 500%	68%	11%
12310 Physical Impairment; Orthopedic Impairment	\$865	\$339	\$0	\$0	-100%	-100%	N/A
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$42,225	\$38,593	N/A	N/A	-9%
12330 Physical Impairment; Visual Impairment	\$4,616	\$1,445	\$0	\$1,809	-61%	25%	N/A
12340 Physical Impairment; Hearing Impairment	\$3,324	\$35,449	\$29,334	\$33,900	> 500%	-4%	16%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$6,906	\$0	\$0	\$0	-100%	N/A	N/A
12510 Culturally Different; Communication Disorders	\$9,758	\$0	\$0	\$0	-100%	N/A	N/A
12710 Equal Opportunity At Risk	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12810 Special Education Preschool	\$30,444	\$69,055	\$99,320	\$86,340	184%	25%	-13%
12900 Other Special Programs	\$400,579	\$643,392	\$693,936	\$676,616	69%	5%	-2%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$465	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$18,165	\$20,246	\$3,999	\$4,308	-76%	-79%	8%
14300 Summer School Programs; High School	\$44,616	\$33,706	\$29,985	\$32,372	-27%	-4%	8%
16100 Remediation Testing	\$17,504	\$4,477	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$65,169	\$48,646	\$31,874	\$34,599	-47%	-29%	9%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$5,473	\$0	N/A	N/A	-100%
22110 Improvement of Instruction; Service Area Direction	\$4,490	\$4,912	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,048	\$2,148	\$0	\$0	-100%	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$26,483	\$33,345	\$72,377	\$44,586	68%	34%	-38%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$16,321	\$400	\$3,390	\$0	-100%	-100%	-100%
22220 Library/Media Services; School Library	\$162,212	\$168,849	\$101,804	\$108,942	-33%	-35%	7%
22230 Library/Media Services; Audiovisual	\$3,802	\$1,503	\$699	\$0	-100%	-100%	-100%
22250 Library/Media Services; Computer Assisted Instruction Services	\$822	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$68,205	\$76,341	N/A	N/A	12%
22360 Instruction, Related Technology; Network Support	\$46	\$2,865	\$0	\$0	-100%	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$2,971	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$121,796	\$143,802	\$82,520	\$83,684	-31%	-42%	1%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,225	\$499	\$1,440	\$1,676	37%	236%	16%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$44,951	\$52,575	\$41,897	\$75,457	68%	44%	80%
26497 2007 Account Code - Teachers Retirement Fund	\$291,843	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,021,955	\$6,796,386	\$6,680,237	\$6,859,496	37%	1%	3%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$1,555	\$573	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$214,221	\$154,316	\$180,940	\$188,645	-12%	22%	4%
21340 Health Services; Nurse Services	\$39,962	\$68,591	\$72,138	\$78,328	96%	14%	9%
21390 Health Services; Other Health Services	\$54,444	\$86,604	\$87,660	\$71,696	32%	-17%	-18%
21420 Psychological Testing	\$45,924	\$71,776	\$62,099	\$72,019	57%	0%	16%
21490 Other Psychological Services	\$295	\$0	\$0	\$0	-100%	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$10,813	\$26,947	\$30,676	N/A	184%	14%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Bremen Public Schools (5480)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$908	\$248	\$0	N/A	-100%	-100%
21810 Special Education Administration; Service Area Direction	\$129,102	\$145,150	\$142,606	\$141,792	10%	-2%	-1%
21910 Other Support Services, Students; Service Area Direction	\$38	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$195	\$150	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$587,495	\$865,467	\$859,876	\$875,476	49%	1%	2%
Student Instructional Support Total	\$1,073,231	\$1,404,347	\$1,432,514	\$1,458,632	36%	4%	2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$32,332	\$30,363	\$26,546	\$23,272	-28%	-23%	-12%
23150 Board of Education; Legal Services	\$5,026	\$2,351	\$7,304	\$2,789	-45%	19%	-62%
23160 Board of Education; Promotion Expenses	\$972	\$560	\$5,849	\$0	-100%	-100%	-100%
23210 Executive Administration; Office of The Superintendent	\$196,540	\$223,028	\$233,299	\$247,139	26%	11%	6%
23220 Executive Administration; Community Relations	\$6,052	\$6,322	\$7,027	\$5,947	-2%	-6%	-15%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$3,521	\$4,338	\$3,736	N/A	6%	-14%
25120 Fiscal Services; Service Area Direction	\$40,825	\$66,564	\$75,193	\$78,378	92%	18%	4%
25160 Fiscal Services; Financial Accounting	\$4,922	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$5,010	\$1,867	\$2,974	\$4,292	-14%	130%	44%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$831	\$1,223	\$2,061	N/A	148%	69%
25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$10,108	\$5,413	N/A	N/A	-46%
25400 Planning, Research, Development and Evaluation	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25600 Public Information Services	\$0	\$0	\$3,876	\$41,449	N/A	N/A	> 500%
25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$3,486	\$3,715	N/A	N/A	7%
25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$6,964	N/A	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$192,707	\$186,815	\$262,770	N/A	36%	41%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$300	\$0	N/A	N/A	-100%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$45,900	\$73,978	\$567,704	\$568,806	> 500%	> 500%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$721,138	\$899,554	\$382,608	\$416,394	-42%	-54%	9%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$13,058	\$0	\$0	\$0	-100%	N/A	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$265,583	\$112,272	\$238,089	\$211,108	-21%	88%	-11%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,375	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$6,145	\$0	\$0	N/A	-100%	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$5,325	\$1,063	\$0	\$0	-100%	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$88,337	\$68,307	\$73,072	\$76,784	-13%	12%	5%
27010 Student Transportation; Service Area Direction	\$44,440	\$57,089	\$72,991	\$82,907	87%	45%	14%
27100 Student Transportation; Vehicle Operation	\$157,780	\$274,460	\$259,618	\$259,567	65%	-5%	0%
27200 Student Transportation; Monitoring Services	\$11,120	\$12,630	\$17,128	\$18,196	64%	44%	6%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$116,401	\$79,224	\$108,206	\$109,281	-6%	38%	1%
27400 Student Transportation; Purchase of School Buses	\$58,252	\$0	\$0	\$160,120	175%	N/A	N/A
27500 Student Transportation; Insurance on Buses	\$17,645	\$10,930	\$7,450	\$8,736	-50%	-20%	17%
27700 Student Transportation; Contracted Transportation Services	\$167	\$1,165	\$0	\$0	-100%	-100%	N/A
27900 Student Transportation; Other Student Transportation Services	\$1,091	\$950	\$1,931	\$2,537	132%	167%	31%
31100 Food Services Operations; Service Area Direction	\$22,440	\$39,449	\$55,322	\$50,435	125%	28%	-9%
31200 Food Services Operations; Food Preparation and Dispensing	\$312,861	\$379,480	\$442,411	\$474,702	52%	25%	7%
Overhead and Operational Total	\$2,174,592	\$2,544,809	\$2,794,869	\$3,127,500	44%	23%	12%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$2,790	\$1,143	\$0	\$0	-100%	-100%	N/A
33200 Community Recreation	\$54,747	\$1,473	\$0	\$0	-100%	-100%	N/A
33300 Civic Services	\$0	\$1,953	\$0	\$0	N/A	-100%	N/A
33400 Athletic Coaches	\$185,809	\$254,992	\$225,458	\$208,755	12%	-18%	-7%
33990 Other Community Services; Other	\$531	\$80,243	\$68,963	\$74,343	> 500%	-7%	8%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Bremen Public Schools (5480)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$10,890	\$22,637	\$2,285	\$5,522	-49%	-76%	142%
43000 Facilities Acquisition and Construction; Professional Services	\$158,355	\$400	\$5,750	\$2,340	-99%	485%	-59%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$362,683	\$1,841,562	\$88,396	\$145,464	-60%	-92%	65%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$5,000	\$15,294	N/A	N/A	206%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$61,420	\$58,839	\$62,093	\$67,096	9%	14%	8%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$819	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$284,648	\$416,144	\$583,021	\$505,239	77%	21%	-13%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$154,872	\$155,031	\$151,108	N/A	-2%	-3%
52100 Debt Services; Interest on Debt; Bonds	\$152,847	\$0	\$0	\$0	-100%	N/A	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$33,443	\$46,774	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,135,879	\$1,280,655	\$1,265,000	\$1,264,000	11%	-1%	0%
54200 Common School Fund; Principal	\$85,313	\$0	\$0	\$0	-100%	N/A	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$400	\$49,279	\$3,100	N/A	> 500%	-94%
Nonoperational Total	\$2,530,171	\$4,162,087	\$2,510,275	\$2,442,261	-3%	-41%	-3%
Prorated By Fund							
26491 2007 Account Code - PERF	\$69,461	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$492,569	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$35,012	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$687,638	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$11,920	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$282,119	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,578,719	\$0	\$0	\$0	N/A	N/A	N/A